

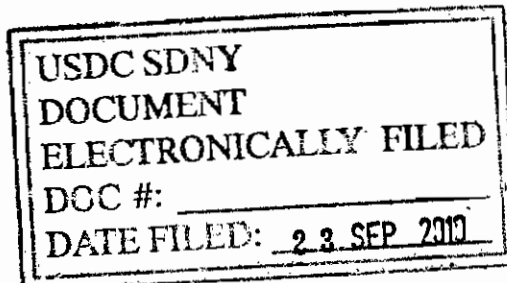
**Thompson Wigdor & Gilly LLP** ATTORNEYS AND COUNSELORS AT LAW

Douglas H. Wigdor  
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September 22, 2010

**VIA FACSIMILE**

Honorable Laura T. Swain  
United States District Court  
Southern District of New York  
500 Pearl Street  
New York, NY 10007-1312



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**MEMO ENDORSED**

Re: Christopher Cloke-Browne v. Bank of Tokyo-Mitsubishi, UFJ, LTD., et al.,  
No. 10 Civ. 2249 (LTS)

Dear Judge Swain:

We represent Plaintiff Christopher Cloke-Browne in the above-referenced matter and write this letter regarding Defendants' motion to dismiss which is currently *sub judice*.

As the Court is aware, on July 21, 2010, the Dodd-Frank Wall Street Reform and Consumer Protection Act ("DFA") was enacted, which clarifies the scope of employers intended to be covered under the whistleblower provisions of SOX. Specifically, Section 929A of the DFA states in its entirety that,

Section 1514A of title 8, United States Code, is amended by inserting "including any subsidiary or affiliate whose financial information is included in the consolidated financial statements of such company" after "the Security Exchange Act of 1934 (15 U.S.C. 78o(d))".

The DFA clarifies that MUFG and *any subsidiary or affiliate whose financial information is included in the consolidated financial statements* is liable under SOX.

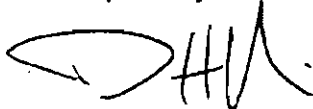
As we do not intend to run afoul of the Court's rules, we write to see whether the Court desires briefing on the impact of the DFA with regard to the pending motion.

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September 21, 2010  
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Thank you for your attention to this matter.

Respectfully submitted,



Douglas H. Wigdor

cc: Lori Meyers, Esq.  
Peter Walker, Esq.

Plaintiff may file a supplemental  
opposition brief of up to 5 pages  
in length by October 12, 2010;  
Defendant may file a supplemental  
reply brief of up to 5 pages  
by October 22, 2010.

SO ORDERED.

NEW YORK, NY

Sept 23, 2010



LAURA TAYLOR SWAIN

UNITED STATES DISTRICT JUDGE